

<b>Examining Officer's Activity Record</b>		Examining officer Villacres, Victor	Date assigned/opened (mmddyyyy)
Taxpayer name and address (Use the preprinted label if possible)  SHLEIFER, SCOTT L & ELENA  535 N County Rd Palm Beach, FL 33480  Business name and address    Residence telephone number ( ) Business telephone number ( ) Fax number ( )		Taxpayer's power of attorney or appointee name and address  John T. Ablamsky  63 Reid Avenue Port Washington, NY 11050    <input checked="" type="checkbox"/> Power of attorney <input type="checkbox"/> Taxpayer authorization  Telephone number (516) 883-4306 Fax number (516) 883-4306	


**Contacts and Activities**

Date (mmddyyyy)	LOC	CONT	Time on Activity	Remarks, Notes, Actions Taken
7/21/21	TW		4	Pre-audit: Claim case transferred to agent. RGS file is not available. RA reviewed paper file. F1040X, and original F1040, statute 10/AA/2018. Audit limited to claim issue. TP requests refund for Sch C loss. No Sch C was filed with original return. POA, IDR not included in paper file.
8/11/21	TW		4	Received and merged RGS case file to RA's inventory. Per Activity Report, L6323 and IDR have been mailed to TP with no response from TP. UPS receipt shows delivery of package to TP. F2848 included in RGS file. Updated Contacts. Started necessary leadsheets. Per prior agent, Rep has not responded to two IDRs issued in January 2021. Prior agent last talked to rep in May 2021. RA deems TP has been allowed enough time to provide records. No response has been received. RA is closing case No Change with claim disallowed. Prepared and mailed L569, F4549A, F2297, F3363, pub 3498 to TP; copies mailed to rep.
9/16/21	TW		3	Spoke to Rep. He stated he has not received any correspondence regarding claim; could not recollect issue under audit. Packages sent to TP and to rep have not been returned by post office. Two attempts to fax to rep copies of IDR, L569, F4549A, F2297, F3363 were rejected. Rep did not turn on fax machine. Fax number is same as telephone number. Mailed copies of F4549, to rep again at his request.
10/5/21	TW		3	Spoke to rep. He will provide documents to support claim for refund. TP is out of the country. Rep stated he never got IDR from prior agent. He requested an extension of about three to four weeks. RA attempted to fax IDR in case file. It did not go through. IDR was mailed to rep.
10/8-15/21				RA was on sick leave for a week.
12/17/21	TW		6	Spoke to rep. He acknowledged receipt of IDR. He stated records regarding claim for refund will be mailed to RA by TP's bookkeeper. RA discussed Depreciation issue with rep.
1/4/22	TW		8	No records have been received from rep. Extension of 30-day letter rep requested has passed. Prepared case to close Unagreed for Statutory Notice. Updated leadsheets. Prepared F5344, Compl Eval. Completed F3198, F4318. Printed and assembled case file. Backed up and sent case to Fileserver.

LOC – Location of Activity T = Taxpayer residence/business R = Representative office O = Other (explain in remarks)

CONT – Type of contact 1. Field visit 2. Telephone 3. Correspondence 4. Other (explain in remarks)

**Workpaper # 100-1.1**

Date (mmddyyyy)	LOC	CONT	Time on Activity	Remarks, Notes, Actions Taken
1/6/22	TW			RA received call from rep. TP is mailing documents to substantiate claim this week via Federal Express. RA requested case be returned from group manager.
1/14/22	DO			No mail from TP or rep was found in POD. Left message for rep.
1/16-23/22				RA was on sick leave for this week.
2/16/22	TW		4	TP has failed to submit any records to substantiate claim. Extension of 30-day letter has passed. Prepared case to close Unagreed for Statutory Notice. Updated leadsheets. Prepared F5344, Compl Eval. Completed F3198, F4318. Printed and assembled case file. Backed up and sent case to Fileserver.
2/17/22	TW		7	Received from rep and examined aircraft purchase documents, aircraft depreciation schedule 2015-2018, other expenses not claimed on amended tax return. RA spoke to rep: Sch C was set up only to claim aircraft depreciation in 2014. Not Sch Cs filed 2015 and on. Aircraft depreciation and other expenses for 2015 and subsequent years were deducted as supplemental expenses to partnership investment.
3/22/22	TW		7	Prepared case to disallow claim. Sch C was not a trade or business with the expectation of generating Revenues. Prepared and mailed to TP L569, No Change RAR, F2297, F3363, Depreciation Expense leadsheet, Pub 3498. Copies sent to rep.
4/26/22	TW		4	Spoke to rep about no response to L569. Rep asked for two more weeks to submit something in writing. He disagrees with audit findings. His position is Depreciation Expense should be allowed on either Sch C or Sch E, "fact vs. form". Examination found Depreciation Expense is an investment expense that can be deducted against Flow-thru income on Sch E. RA agreed to extension of time for response.
6/2/22	TW		8	Rep has failed to submit any response in writing to disallowance of claim for tax refund. TP has been given ample time to substantiate claim. Prepared case for closing to Tech Services for Statutory Notice. Prepared F5344, Compl Eval. Completed F3198, F4318. Printed and assembled case file. Backed up and sent case to Fileserver. Original 2014 tax return is included in case file. Case cannot be closed electronically. IDRS records show 2019 tax return not filed. Rep provided copy of IRS L4883C that confirms 2019 has been received but not processed pending ID verification.
6/10/22				Close to Tech Service 

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Workpaper # 100-1.2